MISSOURI.

THE CAPTURED BANK ROBBERS. Particulars of the Capture of the Young-er Brothers Near Madelia Minn.—A Terrible Fight in the Brush—A Young Norwegian Boy's Brave Ride.

[Special to the St. Paul Press.] MADELIA, Minn. Sept. 22.—At 7 this morning two of the captured robbers passed the house of Ole Suborn, on ment and the engagement became gen-Section 20, in the town of Linden, Brown | eral. In five minutes over 30 shots had County. Ole's son, Oscar, suspected been fired by the robbers, without takthat they were the robbers, and so told ing effect, one ball striking Capt. Mur-his father, saying that they would not phy on the right stomach, but proviwalk, and would not be in the vicinity dentially striking a large rosewood pipe so early. But the father did not feel as in his vest-pocket, and thus saving his certain as the son, and sent the boy on life. George Bradford had been struck Card from Hon. Abram S. Hewitt. his farm duties. The son was absent on the wrist with a slight flesh wound, about half an hour and before he re- but so true was the fire of the citizens turned the four robbers had come by that three of the robbers were laid proscouples to the house and bought bread trate on the ground, one being dead and and butter, going west into the timber near Linden. The father directed his son to take one of the horses and ride into Madelia and communicate the suspicions then fully aroused. The boy rode through fields, and rode at full speed the distance of eight miles, arriving at Madelia at half-past 9.

ONCE HIS HORSE FELL, Stores were shut up and nearly all the ed citizens were in favor of male population started on horseback, After the Sheriff and his three companwest up the north branch of the Watonthen continued his ride at full gallop, and in one hour from the time the boy arrived with the news,

just as they had crossed the Lake Hanska slough. This slough is not passable for horses, but as Glispin was within gun-shot he cried out to the robbers to halt. The robbers broke into a run and say that they six crossed the trestle at the Sheriff's command, going due work together at Mankato, and were all south toward the Watonwan River. in camp when surprised on Thursday, Glispin and two of his party fired at the a week ago, at Minneopa Falls; that fleeing robbers without effect, and the they were at one time entirely surrobbers were soon out of range. At this moment a party of four farmers and could hear every thing said by their with their guns joined Glispin. Glispin pursuers; that they have remained in divided his party, four going east to go | the woods until last night undisturbed. around that side of the slough, and It is impossible to send any further parthen going west about two and a half ticulars to-night as all parties are thormiles to find a western crossing. Before Glispin and his party could cross the robbers had made a distance of over two miles to the south, being only about | ical attendance and nursing. The town | Hon. ABRAM S. HEWITT, Ch'n. three-quarters of a mile from the river. is full of people who came there to join Glispin and Will Estes were in advance, in the chase, but having arrived too late and, riding up to within 20 rods of the to participate. Too much can never be robbers, they called out: "What do said of the prompt and gallant conduct which my official engagements would permit to send you the information you solicit." up your hands and surrender." The robbers answered: "Come up, and we won't hurt you," and continued walk-

OVERTOOK THE FOUR ROBBERS

ing off. Glispin and Estes OPENED FIRE ON THE ROBBERS,

and the robbers returned the fire, each Glispin's horse, and others whizzing all around. Many shots were exchanged, and the skirmish ended, the robbers retreating to the Watonwan River, and skulking in the brush. By this time Glispia's ive parties had joined, and, forming a skirmish line, advanced around the robbers, and pushed them into the river and into the willows and but Mr. Thompson and his son, changing their bird-shot for goose-shot, boldly stood their ground, and faced the robbers with their fowling-pieces. Seeing this, the robbers

FELL BACK INTO THE BRUSH. Meanwhile Glispin and party had crossed the river to the north and west of the robbers, and Capt. Murphy had come upon the east side of the robbers, and had left four men on the north side, crossing himself to the south side, where he joined Glispin. Citizens now began to arrive in numbers, and the day had reached 2 o'clock p. m. The brush covered about five acres, with a dense covering of willow and plum brush, the robbers being completely hid. about 20 citizens had surrounded the recurrence of the attack. place. Capt. Murphy volunteered to Sheriff Glispin to skirmish the brush with any men who would accompany them. Promptly Col. Vaught, James Severson, Benj. Rice, George Bradford, and Chas. Pomeroy volunteered, and under Clispin and Murphy were formed. under Glispin and Murphy were formed when the river attains a certain height. general were in apparently hopeless banking a line east and west, the men being An opening is cut to admit its fertilizer ruptcy and confusion. To rescue this entriple in a line east and west, the men being a certain height. posted about five paces apart, the line slowly advancing northward toward the river, striking the river without stirring of a woman in correcons aparts. The efficiency of a woman in correcons aparts. river, striking the river without stirring up the robbers. This line of brave men and bedecked with jewelry, is floated up the robbers. This line of brave men and bedecked with jewelry, is floated 1862. The labor was particularly arduous then wheeled, following the west, and down the stream, and money is distri- during the years 1860 and 1861. moved up the river, the right flank resting on the river. Hardly ten rods of ground had been passed when one of result wherever the Nile flows.

Suits of foreclosure were instituted early in each of the States, and these had so far same property, and drawn for the same property.

the robbers rose from the thick brush, Tilden's advancing, and opposite Murphy and Glispin, whose places in the line were next the river. The robber drew his revolver upon Glispin, Glispin drawing at the same time his rifle on the rob-

BOTH FIRED

at nearly the same instant, Glispin brought down his man. Glispin dropped to his knees to reload, when Capt. Murphy advanced and fired five shots at the stooping robbers, who were all firing rapidly at the advancing line. All of Glispin's men fired at same motwo badly wounded, the last man, being the man who was wounded at Northfield, threw up his hands and said,

"I GIVE UP; the rest of the boys are all shot to pieces!" He advanced to the citizens a false statement of his income in 1862. By and surrendered himself to Capt. Mur- dint of reiteration and fabricated specificaphy, who took his pistols. This robber led the citizens to the place where lay and the horse and rider were rolled in his three companions. Glispin had the the mud, but he bravely remounted and dead and wounded placed in a wagon the Treasury for certified copies of the incontinued his speedy warning. As he and brought to Madelia, where Drs. come returns of Governor Tilden and Govrode up to Vaught's hotel, in Madelia, Overhott and Cooley dressed the wounds ernor Hayes, and on the second day of Sepner him were standing James Glispin, of the living, and they were placed in tember, I made such an application. The near him were standing James Glispin, of the living, and they were placed in Sheriff of Watonwan County, with two beds in the Vaught Hotel, where they or three citizens. Speaking to Col. are now lying. The three wounded and courtesy of an acknowledgment. Mean-Vaught, the boy said that the four rob- dying men have confessed that bers had been at his father's house they are the Younger brothers, and have even been permitted to photo-only one hour and a half before. The Cole, Frank, and Jim, but refuse lithograph so much of them as suited Sheriff immediately stepped forward to state who the dead man is, or who their purposes. I submit this fact to and questioned the boy as to the rest of the party were. The supthe description of the men, and learned position is that the dead man is one of that one was wounded in the the James brothers, being nearly six arm, and that all had gone into the tim- feet, with black mustache, chin-whisber. Upon hearing this they were sat- kers, and weighing about 160 pounds. isfied that the men seen were the rob- The wounds of the robbers are very sebers. In five minutes Sheriff Glispin, vere, but are not at this writing con-Col. Vaught, Dr. Overhatt and James sidered fatal. They are quite exhaust-Severson were in mad race for the ed, having been visited by hundreds of Oleson farm. Orders were left for citi- curious people, and having talked be- Tilden's income during the year 1862, pubzens to follow. A great excitement youd their strength. After the capture took possession of this little village. of the robbers a few of the more excit- such explanations in regard thereto as his

SHOOTING THE PRISONERS, in teams and on foot for the point. but Glispin and the men who had captured them promptly informed all such ions had reached the distance of two that the first man that laid his hands and a half miles from Madelia a horse- in violence upon them should be shot. man was met who informed Glispin No violence whatever has been offered that the robbers were four miles ahead, the prisoners. At this hour it is not and in a southwest direction. Glispin possible to say what immediate dispo- of \$25,000 is only partially true. wan River, as the robbers would strike this time, but the Sheriff will hold the Barton, of Rice County, it being his in- make. tention to deliver them up to him.

A post-mortem examination was held over the remains of the dead robber, and a verdict found in accordance with

the facts given. The prisoners have conversed freely with different persons visiting them, rounded in less than an acre of ground, oughly tired out and have gone to sleep. The prisoners are under close guard in Vaught's Hotel and have the best med-

The Remaining Fugitives.

[Special Dispatch to the Chicago Tribune.] SIOUX CITY, Ia., Sept. 22.—The two banl-robbers who for a few days past have been creating so much excitement in this vicinity, are still at large, alone firing. Glispin and Estes were thought frequently seen by farmers. obliged to dismount, a ball just grazing They have so far managed to eluce the page of the Times, where, in parallel colpursuit of the officers who are scouring the country for them. The latest outrage committed by them occurred last night about midnight, when they went to the farm-house of James Thompson, and from my personal knowledge, find it to about 10 miles northeast of Lemars be false in every important particular. Station, on the Illinois Central Railroad, made Thompson hitch up his horses, and said they wanted to go to a plum-brush on the south side. The place called Broken Kettle, about 20 rate items, the wording of which is varied robbers passed out of the cover of the miles north of this city. Thompson had brush, and went up to Andrew Ander- not returned to his home at a late hour son's house. It happened at this mo- this evening, and fears are entertained ment that Hon. Horace Thompson and that he has been murdered. Men are book of accounts. son, of St. Paul, with ladies, were out out trying to trace his team, but at last For example: the first item reads, "Febgunning, and on the hill in the stubble accounts had only succeeded in tracing ruary 19. Fee for Trustees and Master Comopposite Anderson's the robbers ran it but a short distance northward from toward Thompson's team, hoping to catch it, as they have since confessed, are undoubtedly the notorious James with reference to deed," etc., and the third

From the second annual report of the ing, etc., First Mortgage Deed," United States Hay-fever Association it in the fourth item the word "fees" (and appears that no remedy for hay fever brought into requisition. has yet been discovered, and that substantial relief from the disease can be obtained only by residence in an ex- the appearance of being copied from some empt district during the period of its real paper. continuance. This is usually from the middle of August un'il the first frost. A list of more than ninety places in North America which are more or less | tions to that enterprise, prior to and during exempt is appended to the report. the year 1862, is important at the outset. Among the measures for relief recommended to those who are unable to are contained in these six items ever exleave home in order to seek exempt has ever been made the subject of a specific districts is the use of quinine, to raise charge by Mr. Tilden against any individual the tone of the system. It should be or corporation whatever. The citizens arriving were rapidly post- taken, one or two grains with each ed all around the bend and brush, until meal, for a week or ten days before the of various classes of bonds secured upon the rules which govern a charge under an em-

Income

Squelched.

An Explicit Rejoinder to the New York Times Charges.

Its Statements Infamously False and Fraudulent.

TO THE PUBLIC. - The New York Times. which for years prior to 1875 had been the eulogist of Governor Tilden, immediately after he became a formidable candidate for the Presidency, began a series of assaults upon his private character. At length these assaults culminated in the charge of making tions of items and details, having the semblance of actual accounts, some well-mean-ing persons were disturbed. It therefore occurred to me to apply to the Secretary of Revenue: copies applied for have not been furnished, nor indeed has my letter received the poor while, the adversaries of Gov. Tilden have the American people without comment. Meanwhile, receiving no reply from the public authorities, who seem to regard the documents in their custody as held in trust for the Republican party, and not for the whole people, I addressed a note to Judge James P. Sinnott, who was the confidential law clerk of Governor Tilden during the whole period in which the law imposing an income tax was in force, asking him to examine the pretended account of Governor lished by the Times, and furnish me with necessary familiarity with the details would enable him to supply. I have this day received his reply, presenting a full and entirely satisfactory refutation of the charges of the Times.

His answer herewith submitted to the public shows that out of thirteen pretended items of income amounting to \$110,000, eleven items amounting to \$84,000 are wholly fictitious, while of the other two, only one of \$1,000 is entirely true, and the second

sent the horseman to Madelia with or-ders for all citizens going out to go due The physicians say that it is not safe or sertion that the net income of proper to remove the wounded men at and accurate statement of the net income of Governor Tilden, after making such deducthe river in that direction. Glispin prisoners until he has consulted Sheriff charges, as the law authorized him to

If exception be taken to Judge Sinnott's letter on the ground that it does not contain a detailed statement of the several items upon which the return of 1862 was made, it proper to state that the regulations of the partment did not require such detailed statements, and very few professional men made such statements, or could now recall the items or have kept the memoranda upon which their returns were made.

If Governor Tilden were not in nomination for the Presidency, I do not know of any man in this community whose mere statement of a fact would have been more generally accepted as the truth, and I fail to e why the eminent position in which he has been placed by a large body of his fellow-citizens should be held to detract from the sanctity of his oath.

ABRAM S. HEWITT, Chair'n Nat. Dem. Com.

New York, Sept. 20, 1876.

Reply of Judge Sinnott. NEW YORK, Sept. 20, 1876.

My Dear Sir: I have received your note with the copy of the Times of September 8, in reference to Mr. Tilden's income return for 1862, and have taken the earliest time I was in Mr. Tilden's law office during the whole period covered by the allegations of the Times, and was more familiar than any other person—perhaps even than Mr. Tilden himself—with his professional services and with the earnings of his office, it being among my duties to keep such record or memoranda of them as was preserved. The charges to which you specially refer

are epitomized and placarded on the front urans, are displayed a fac simile of Mr. Tilden's income tax return for the year 1862, contrasted with a pretended statement of his real income for that year. I have examined this statement with care.

The first thing in this fabrication of the Times which arrested my attention, was the evident intent to mislead which characterizes it. It purports to be made up of sepain order to give the reader the idea that these items had been taken directly from bills, or accounts which had been rendered to some one, or had been entered in some

missioners' Deed," etc.; but the wording of the second item is made different, and item is put in still another different mode of expression, thus. "March 1. For Draftthis time without the "expenses") is

The obvious intent of these contrivances is to give color to these bogus items, and

The first six items of this statement relate to matters connected with the Pittsburgh, Fort Wayne and Chicago Railway, and a right understanding of Mr. Tliden's rela-Now, the fact is that no such accounts as

isted, and no one of these pretended items

Mr. Tilden became counsel for the holders AR Cairo, Egypt, the ceremony of sections by three different corporations,

complished until all the conflicting interests the nine different classes of bondholders. the secured creditors, the unsecured creditors and the stockholders—had been har-A Radical Campaign Lie stockholders—had been naracts adequate to meet a case such as had never before arisen, either here or in England, had been devised, prepared and successfully passed in four different States. All this was accomplished principally under the advice and with the labor of Mr. Tilden before the close of the year 1861. His engagements on account of this railroad during that whole period were constant and engrossing. Whatever pay he received was for the entire service as a whole-it was not

itemized or apportioned. The income tax law went into effect on the first of January, 1862, and the incomes falling under its operation were those accruing from and after the said 1st day of January, 1862. Income which had accrued before that time was exempt from its opera-

I do not think it necessary to occupy much time or space in discussing the legal aspects of this income question, or in sustaining the right of a citizen to receive and retain free from income tax, moneys which he had already earned by his own labor in years when no income tax existed.

The rule on this subjects was early de clared and promulgated by the Internal Revenue Department itself and is in full accord with these views. In 1863, Hon. George H. Boutwell, then

late Commissioner of Internal Revenue, prepared a "Manual of the Direct and Excise Tax System," which Secretary Chase officially approved and authorized. Under date of May, 1863, the Manual contains (pp. 273, 274) the following decision by the Commissioner of Internal

"A merchant's return of income should cover the business of the year 1862, excluding previous years.'

"Physicians and lawvers should include actual receipts for services rendered in 1862, together with an estimate of unrealized or ontingent income due to that year."

In view of these decisions and official instructions of the Internal Revenue Department, Mr. Tilden's income return for 1862 was made up, so that, even if a different view had since been authoritatively held and expressed, Mr. Tilden would stand com-pletely justified. But there is no authority or any different view.

With these preliminary observations, I will proceed to examine the fabrications of the Times in detail. The following is a copy of the Times's statement:

The False Income Return of Samuel J. Tilden for 1862. FAC-SIMILE OF THE DEMOCRATIC CANDI-

DATE'S AFFIDAVIT, CONTRASTED WITH SEVERAL ITEMS OF HIS INCOME-A CON-VINCING, THOUGH INCOMPLETE, SHOW-ING WHICH CONVICTS MR. TILDEN OF PERJURY AND OF CHEATING THE GOV-INCOME OF 1862.

Some Items of the [alleged] True Statement. February 19-Fee for Trustees and Master Commissioner's Deed to the Purchasing Committee of Pittsburgh, Fort Wayne and Chicago Railroad road Company, pursuant to order of Court, Pittsburgh, Fort Wayne and gage Deed of reconstructed corpora-tion, Pittsburgh, Fort Wayne and Chi-Pittsburgh, Fort Wayne and Chicago Railroad Company .. Railway Company, subject to the mort-gages, Pittsburgh, Fort Wayne and Chicago Railroad Company...... June 14-Cumberland Coal and Iron Company October 17—Services to Second Mortgage Bondholders of St. Louis, Alton and Terre Haute Railroad Company, as Terre Haute Railroad Company, as

peraffidavit. December 31-Fees during year from Chicago and Northwestern Railroad Company Fees during year from Toledo and ing year connected with reconstruc n of Chicago and Alton Railroad Company Salary as Trustee and President of Bal-

ance Dry Dock Company..... Total.....\$108,000 DEDUCT. Fer expenses of office, repairs, and taxes \$6,500 For fees received, but not earned in 1862..... 12,500 19,000 terpretation of law... Net income as sworn to by Mr. Tilden Professional income fraudulently concealed..... SUMMARY.

Income subject to five to three per cent..... Portion of unpaid debt

· EXAMINATION OF ITEMS. First Item .- This is entered under date of February 19, 1862, as a Fee for Trustees and Master Commissioner's Deed, etc.

No such charge was ever made, rendered, r collected by Mr. Tilden, or any one on his behalf at the date mentioned, or at any ther time.

The instrument itself was a simple trus tees' and masters' deed, principally consisting of recitals adapted to the case of a railroad foreclosure, and peculiar chiefly in the magnitude of the property conveyed. The preparation of such an instrument could form no item of charge worth considering in a payment for an entire service of years, and no specific charge whatever was ever made for it.

Second Item .- February 25. "Fees and expenses, with reference to Deed of former Railroad Company, pursuant to order of Court, etc., \$2,000. No such charge was ever made, render-

ed, or collected by Mr. Tilden. In point of fact, the document, which is not quite so long as an ordinary deed, and was intended to have the effect of a quit claim, was not drawn by Mr. Tilden at all, but by Judge N. H. Swayne, now of the U. S. Supreme Court. Mr. Tilden was never paid for it in any shape. Third Item .- March 1. "For drafting

etc., First Mortgage Deed of Reconstructed Corporation, \$5,000." No such charge as this, and no specific charge whatever, was ever made, rendered

or collected by Mr. Tilden. The instrument itself was unquestionably a very important one and admirably drawn, but it was only one item of continued service running back to the year 1859, and the

Fourth Item. - March 1. "Fees for Second Mortgage Deeds, etc., \$2,500." No such charge was ever made, rendered or collected by Mr. Tilden.

The observations in regard to the first mortgage apply equally to this, with the additional force, that being, from the nature of the case, in most respects a copy of the first mortgage, it furnished a great deal less basis for a charge. In point of fact no specific sum was ever paid for it.

Fifth Item. - March 1. "Fees for third Mortgage Deed, etc., \$4.500." The absurdity of this charge is trans-

Of course no such charge or any other specific charge was ever made by Mr. Tilden for the drawing of this instrument.

Sixth Item.—"March 2. Fees for final conveyance to Railway Company, subject to the mortgage, Pittsurgh, Fort Wayne and

Chicage Railroad Company, \$5,000." Mr. Tilden never made, rendered or col lected, nor was he ever paid, any such bill or item in a bill.

Nor is there anything but the dates of these deeds on which to base the assumption, that the work on them was exclusively done in the year 1862. And, right here, it is proper to say a few words in regard to Mr. Tilden's scale of

charges. It is a great mistake to suppose that counsel must have been paid in 1862 at the high rates which ruled in subsequent years. Mr. Tilden, at that time, was in the habit of charging very low prices. The class of business in which he was engaged required, particularly, great skill in negotiationthorough knowledge of men, a thorough knowledge of the railway system and business condition and prospects of the country, and a constructive power of devising and suggesting ways and means of reconciling apparently conflicting pecuniary interests to the permanent benefit and satisfaction of all concerned. The mere drawing of papers was hardly thought of, in estimating the value of Mr. Tilden's services. He was paid because he reconciled and rescued, as no other man in this country could then have done, interests worth millions which to many persons seemed hopelessly lost. Yet in this publication he is set down, upon mere surmise, and without any data or authority, as receiving twenty-four thousand dollars for work which could not reasonably have occupied more than one month of his time, while the Answer in the St. Louis, Alton and Terre Haute case discloses the fact that he was working at the same class of business, and about the same time, at the rate of twenty thousand dollars for four consecutive years' service, or at the rate of five

thousand dollars a year. Seventh Item .- "June 14. Cumberland Coal and Iron Company, \$5,000."

The Times allows that one-half of this sum should be deducted, on the ground that it probably was not earned in 1862. Neither

was any of it. Gov. Tilden rendered no services to the Cumberland Coal and Iron Company in that year. He did render it important services during the previous years beginning with 1958, but they were all concluded before the close of 1861. If any thing was received it must have been in bonds, and in settlement of an old account, and not taxa-

Eighth Item .- "October 17. Service to second mortgage bondholders of St. Louis, Alton and Terre Haute Railroad Company, as per affidavit, \$10,000."

Of course no bill was ever rendered by

Mr. Tilden in the above form. But this item and the one next following furnished the only basis on which the Times started out on this defamatory crusade. It pretended to have discovered an inconsistency between Gov. Tilden's return of income, in 1862, and certain allegations contained in an answer in equity, filed by the defendants, of whom Mr. Tilden is one of four, in a suit brought by the St. Louis, Alton and Terre Haute Railroad Company.

If you will turn to page 37, folio 145, you will find these words: "That for such services the defendant lars against said second mortgage bondholders, and the said charge was paid by or on behalf of said second mortgage bondholders, on the 17th of October, 1862, out of a fund contributed by said second mortgage bondholders, under an agreement between them-

2,500 selves dated November 1st, 1859." Now then, the question presents itself, what were the "services" for which this payment was made, and when were they rendered? To ascertain this we need only look at folio 143, where we find these words: "And they further say touching the statements in bill of complaint as to the services 5,000 of the defendant Samuel J. Tilden, that he had, long prior to and at the time of the commencement of the foreclosure suit in the said bill of complaint mentioned, been the counsel for the second mortgage bondholders, in whose behalf such suit was instituted, and that he was counsel also for the trustees of the said second mortgage bondholders, and had been from some time in the year 1857.

It appears, therefore, that this money was paid for services running through five years anterior to 1862, and it does not appear that any part whatever was earned in that year. The decree fixing and confirming the rights of the second mortgage bondholders was entered at the August term in the year 1861, and the sale itself took place as early as March, 1862.

No appreciable part, if any, of this item can therefore be apportioned to the year Ninth Item .- "November 7. Services to First Mortgage Bondholders of St.

Louis, Alton and Terre Haute Railroad Company, as per affidavit, \$10,000." This item was the original main stay of The Times slander, and is still clung to with considerable tenacity. In support of its theory on the subject, the Times has appealed to the Answer before mentioned. To this document we shall now refer, and at page 37 we find the following statements: 'That the defendant Tilden, for a part

of his services aforesaid, also made a charge of the like sum of ten thousand dollars on account of professional services rendered to the First Mortgage bondholders and the Receivers, which was paid to him by the said Azariah C. Flagg, surviving Receiver as aforesaid. And these defendants deny that either

of the two claims of the defendant last aforesaid were for, or were ever stated by him as for claims against the reorganization, or that it was resolved by the purchasing committee last aforesaid, that any claim of the defendant aforesaid for ten thousand dollars against the reorganization be allowed as in the said bill of complaint mentioned." (Fols.146, 147, 148.)

To ascertain the time of the rendition of the services on account of which such pay ment was made, the reader is referred to the opposite page, at folio 144, where we find it sel for said Receivers, and that he also act ed as the principal counsel for the said first mortgage bondholders, in relation to the foreclosure proceedings hereinbefore men-tioned, and other proceedings connected therewith, and that such services had commenced prior to the year 1859, and were rendered from time to time during a period of upwards of three years thereafter.

In other words, the services were rendered in 1858, 1859, 1860 and 1861. No considerable part of these services belong to the year 1862. The foreclosure proceedings in which they were rendered had already reached a decree in August. 1861. I am aware that a most disingenuous construction has been put by the Times upon a sentence from the answer which I have here quoted, viz., the words, "and that such services had commenced prior to the year 1859, and were rendered from time to time,

during a period of upwards of three years thereafter." The argument of the Times is that this sentence admits the continuance of these services during the whole of the year 1862. I submit that even if these words Pittsburgh, Fort Wayne and Chicago Railroad, which was and is a railroad running description have no application at all in this through four different States, and built in case. menced, which is expressly stated to have been before the year 1859. This is the true construction of the words. It is their mean. He prudently rejoined his steamer, and

ing. It accords with the facts.
But, of course, if the writer desired to ascertain the meaning and intent of this States Consul General Hall came on passage, and found it ambiguous, he would board the steamer, and acted with great look to the context and, indeed, to the energy. The explanation of the whole

whole answer. By referring to page 17 of this same an-

any lawyer will understand that this could not have called for much service, being the time occupied by the running of the advertisement of sale, etc. Furthermore, the payments which give rise to the discussion, were both made before the close of the year 1869, and it is so stated in the advertise.

1862, and it is so stated in the answer. If I recollect rightly, the Times has on a former occasion referred to the date of the agreement of first mortgage bondholders set forth in the answer (April 15, 1861) as evidence that the services were of short continuance. But this agreement was but the final confirmation of negotiations which had been going on for three years. There was a preliminary agreement, adopted at a meeting of bondholders, September 22, 1859, and modified from time to time, and this earlier agreement was itself the result of prolonged negotiations, the affairs of the road being almost hopelessly involved with conflicting claims and interests. Pursuant to this preliminary agreement, possession of the entire railroad had been obtained as far back

as December 12, 1859. Tenth Item .- "December 31. Fees during year from Chicago and Northwestern

Railroad Company, \$20,000. This item is totally false. Mr. Tilden received no fees, compensation or payments from the Chicago and Northwestern Railway Company in the year 1862.

Eleventh Item.—"Fees during year from Toledo and Wabash Railroad Company, \$15,000."

The recklessness of this falsehood will appear when it is known that the Toledo and Wabash Railroad Company never, at any time, was a client of Mr. Tilden's, and that he never in the year 1862, or at any other time received any fees from that Company, nor rendered them any professional service whatever.

Twelfth Item .- "Share of bonds retained for services during year connected with the reconstruction of the Chicago and Alton Railroad Company, \$25,000.

No bonds were retained or received for

such services in 1862, nor was so large amount ever received, including expenses and disbursements. Services were rendered, and no doubt they were taken into account in computing the gross earnings of

Thirteenth and last item: "Salary as Trustee and President of the Balance Dock Company, \$1,000.

This item of \$1,000 is correct except as to the date, and is the only one of the whole thirteen of which that can be said. At the outset of these attacks on Gov. Tilden, in regard to his taxable income for 1862, still another allegation was made, as if on positive knowledge, namely, that he had received from the St. Louis, Alton and Terre Haute Railroad Company \$33,000 in

First Mortgage Bonds during that year. This charge is unqualifiedly false; and, now that it has been pointed out in the public journals that the complaint itself, in the St. Louis, Alton and Terre Haute suit, showed these bonds not used up to the year 1864, the charge appears to have been abandoned, even by the Times, which news-paper, after asserting the fact in positive terms, subsequently published a report of a committee of that Company, also antagonistic to Mr. Tilden, but which showed that, in 1870, these bonds were still in the hands of the Purchasing Committee, and so could not have formed any part of his income in

It seems proper to say that a return made under oath must be assumed to be correct unless it can be shown to be false. This attempt has been made by the Times, and growing bolder from day to day its efforts have finally culminated in a specification of thirteen items, twelve of which are wholly or mainly fictitious. While the Times was thus making excursions into the regions of fiction, it seems to have found it convenient to overlook the possibilities of lawful deductions such as expenses, rent, interest and losses. The simple fact is, the amount returned were the net result of income after taking out the lawful deductions. For me it only remains to assert, that every fact within my knowledge confirms the good faith and adequacy of the returns which were verified by the affidavit of one who for more than a generation had lived a life so pure and blameless that the breath of calumny had failed to touch him, until by the voice of a great party he had become their candidate for the highest office in the gift of the people.

In respect to the allegation that after two years of the income tax, Mr. Tilden made no return, but left that portion of his tax which was in excess of the payments for his account made by the corporations, whose bonds and stock he held, to be assessed under the law by the estimate of the public officers, the answer is simple. The statute gave the tax-payer the option to take that course, and good and honorable reasons existed why a scrupulous man should accept that option. Mr. Tilden received no favor from the Government officers, and sought none. He did nothing but pay all they imposed on him. Nearly all his income from investments paid the tax through the corporations whose bonds and stocks he held without allowance for the lawful deductions. On the residue, after the lawful deductions were made, he believed at the time, that instead of paying less, he oftener paid more than would have been the result of a full, but troublesome accounting. He referred in that way to be exempted from the difficulties incident to attempting a specific statement of the affairs in which he was interested, and of the corporations and ousiness in which he was an investor; and lso to be exempted from the responsibility of adjudicating on the facts and the law applicable to uncertain and fluctuating elements, during rapid and violent changes of fictitious values. The law was unsettled; questions of real difficulty existed. Constructions were set up by officials which were often conflicting, unintelligible or incapable of a just or safe application, and it was not agreeable to make a return on a doubtful or disputed theory, or in contradiction to even unmeritorious claims made in behalf of the Government. Respectfully yours,

Another Spanish Outrage.

JAMES P. SINNOTT.

News has been received in this city of another brutal outrage committed by the Spaniards in the City of Havana on a naturalized American citizen. It appears that Dr. Jose R. Simoni, a resident of this city, of about 55 years of age, was a passenger on board of the steamer City of Havana, having taken his passage from Progreso, in Mexico, to New York, by way of Havana. Upon the arrival of the vessel at that port he was invited to go ashore and pay a short visit to the city. While descend-ing the ladder leading to a boat, and hesitating if he should go, he was suddenly seized from behind by two police officials, who had been on board the City of Havana, and forced into a boat of theirs. The old man struggled with desperation to get away from his captors, but did not succeed.

One of the officers of the City of 'Havana had the courage, however, to jump arrived in the city last night. United energy. The explanation of the whole matter is that Dr. Simoni is the fatherin-law of the late celebrated Cuban paswer, you will perceive that the foreclosure in-law of the late celebrated Cuban pasuit in which these services were rendered triot, Gen. Ignacio Agramonte. Dr. was terminated in a decree as early as Au- Simoni has received severe internal ingust 8, 1861 (fol. 67), and that the road was juries. His body is covered with conactually sold in the month of March, 1862. tusions, and his clothes, during the struggle, were torn to rags. - New York